

# **EXHIBIT 23**

**From:** SEASPAN HAMBURG [seaspan\_hamburg.VRBH6@globeemail.com]  
**Sent:** Friday, October 17, 2014 12:51 PM  
**To:** RQMT-SECTION1  
**Cc:** tech-e4@seaspanltd.ca  
**Subject:** Seaspan Hamburg - HFO BDN - Tacoma on 16.10.2014  
**Attachments:** BDN HFO Tacoma 16.10.2014.pdf

Good Day,

Please find attached BDN for 2900mt HFO delivered at Tacoma on 16.10.2014.

Thanks & Best Regards,

Capt. Devjeet Basu  
Master , Seaspan Hamburg  
US Mobile :- + 1 508 237 5486  
Ph: +870 7732 073 00  
Ph: +870 7732 096 83  
Fax:+870 7839 786 88

Received: from MPD at Globe Wireless;  
Fri, 17 Oct 2014 17:17 UTC  
Message-id: 322850335

## U.S. OIL TRADING, LLC

MARINE BUNKER  
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: <b>SEASPAN HAMBURG</b>	IMO# <b>924300</b>	VESSEL AGENT: <b>NORTON LILLY</b>
	BARGE COMPANY: <b>OLYMPIC TUG &amp; BARGE</b>	BARGE NO.: <b>BETSY ARNTZ</b>	U.S. OIL S.A. NUMBER: <b>14-184</b>
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) <b>PCT</b>		

PRODUCT										
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM	
RMK-700	978	13.1	209°	-6	2.725%	<0.05	674.00			

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY \_\_\_\_\_

PHYSICAL PROPERTY TEST RESULTS LISTED BY \_\_\_\_\_

SAMPLES DELIVERED TO BARGE BY \_\_\_\_\_

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE			
QUANTITY**			
GRADE: <b>RMK 700</b>	GRADE: <b>RMK 380</b>	GRADE: <b>RMK 380</b>	GRADE: <b>RMK 380</b>
Total Gross Barrels Delivered By Barge	(19376.18)	0.00	
Temp. and Grav. Conversion Factor	0.9641		
Total Net Barrels	-18679.73	0.00	
Conversion Factor - Bbls/ M. Ton	0.15526		
Metric Tons Delivered	-2900.21	0.00	
DATE AND TIME ALL FAST AT LOADING TERMINAL	TIME STARTED PUMPING TO VESSEL	DATE AND TIME ALL FAST AT LOADING TERMINAL	TIME STARTED PUMPING TO VESSEL
October 16, 2014 7:55	October 16, 2014 10:12	October 16, 2014 10:12	October 16, 2014 16:37

**CERTIFICATION OF EXPORT.** Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

**EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION:** The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

**DISCLAIMERS:** No disclaimer stamp of any type or form will be accepted on this bunker certificate or should any such stamp be applied, nor will it affect the U.S. Oil's maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

**MARITIME LIENS:** All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes relating thereto.

**DELIVERY POINT:** Title to and the risk of loss of oil passes to the owner on delivery of oil to vessel at the vessel's flag.

REMARKS: **VESSEL SAMPLE SEAL**LAB **8287135**Vessel **8287137**MARPOL **8287121**SUPPLY **8287136**

SURVEYOR SEAL

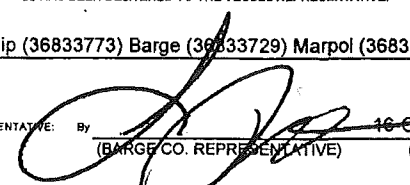
2212354

2212353

2212352

2212351

ERRORS MADE BY THE BARGE MAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.	THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)
SEAL #: Ship (36833773) Barge (36833729) Marpol (36833767)	SEAL #1 SEASPAN HAMBURG M.V. RMK 380
BARGE COMPANY REPRESENTATIVE: By  16 OCT 14 (BARGE CO. REPRESENTATIVE) (DATE)	(AUTHORIZED VESSEL OFFICIAL) (TITLE) (DATE) <b>Chief Engineer</b>

HPL-USOT 00114

**From:** BM Sofia Express [bm.sof@fleet.hlag.com]  
**Sent:** Wednesday, October 29, 2014 7:02 PM  
**To:** Ship Management Fuel  
**Subject:** BDN after bunker operation in Tacoma 29/10/2014  
**Attachments:** BDN Ref. No.029-4504078460.JPG

dear Ladies and Gentlemen,

Please find our bunker receipt after bunker operation in Tacoma on 29th/10/2014.

Kind regards  
Christian Gründel - Master  
CMS Sofia Express

Tel: +870 773 151 218  
Fax: +870 783 200 948

Vorsitzender des Aufsichtsrates: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber  
Vorstand: Rolf Habben Jansen (Vorsitzender), Anthony J. Firmin, Peter Ganz  
Sitz: Hamburg, Handelsregister: Amtsgericht Hamburg HRB 97937

Chairman of the Supervisory Board: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber Executive Board:  
Rolf Habben Jansen (CEO), Anthony J. Firmin, Peter Ganz Registered Office: Hamburg, Company  
Register: Amtsgericht Hamburg HRB 97937

## U.S. OIL TRADING, LLC

MARINE BUNKER  
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: <b>SOFIA EXPRESS</b>	IMO# <b>9450404</b>	VESSEL AGENT: <b>NORTON LILLY</b>
	BARGE COMPANY: <b>OLYMPIC TUG &amp; BARGE</b>	BARGE NO.: <b>BETSY ARNTZ</b>	U.S. OIL S.A. NUMBER: <b>14-190</b>
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) <b>WUT</b>		

PRODUCT									
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM
RMK 700	983	12.4	216°	-6	2.740%	<0.05	686.00		

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY \_\_\_\_\_

PHYSICAL PROPERTY TEST RESULTS LISTED BY \_\_\_\_\_

SAMPLES DELIVERED TO BARGE BY \_\_\_\_\_

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE			
QUANTITY**			

GRADE: RMK 700		GRADE: MGO		GRADE: F/O 2.2	
Total Gross Barrels Delivered By Barge		(17829.12)	0.00	0.00	
Temp. and Grav. Conversion Factor		0.9629			
Total Net Barrels		-17167.66	0.00	0.00	
Conversion Factor - Bbls/ M. Ton		0.15612			
Metric Tons Delivered		-2680.22	0.00	0.00	
DATE AND TIME ALL FAST AT LOADING TERMINAL		TIME STARTED PUMPING TO VESSEL		DATE AND TIME FINISHED PUMPING TO VESSEL	
October 29, 2014 7:25		October 29, 2014 8:35		October 29, 2014 12:55	

**CERTIFICATION OF EXPORT.** Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

**EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION:** The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

**DISCLAIMERS:** No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

**MARITIME LIENS:** All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

**DELIVERY POINT:** Title to and the risk of loss of oil passes to customer on delivery point to vessel at the vessel's barge.

Signed as receipt for volume  
and delivery-temperature only.  
Specifications subject to verification by analysis of vessel's retained sample.

REMARKS:

\*\* ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE  
A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.

SEAL #: M(36757041)S(36833745)B(36833723)

BARGE COMPANY REPRESENTATIVE: By [Signature] 29-Oct-14  
(BARGE CO. REPRESENTATIVE) (DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT ABOVE)

SEAL #: M(7602808)S(7602814)B(7602804)

MGO

(AUT. VESSEL OFFICIAL) (DATE)  
[Signature] Captain  
Hapag-Lloyd USOT 00129

**From:** Santa Roberta [santa.roberta@mscfleet.com]  
**Sent:** Friday, October 10, 2014 6:21 AM  
**To:** RQMT-SECTION4  
**Cc:** 'Fleet4'; Nigmann, Michael; Moran, Harry  
**Subject:** SRB SANTA ROBERTA - BUNKERS AT Tacoma 9-Oct-14  
**Attachments:** BDN Tacoma 9-Oct-14.pdf

Dear sirs good day,

Please find attached BDN for bunkers stemmed at Tacoma on 9-Oct-14

Best regards,  
Girish K S Chaudhary / Mr.S Kumar  
Master / Chief Engineer  
M.V. "Santa Roberta"  
FBB Tel : 870 773 152 401  
CYPRUS NO : + 357 2503 0847  
GENEVA NO : + 41 225 182 371  
USA NO : + 1 210 610 1579  
E-Mail : [santa.roberta@mscfleet.com](mailto:santa.roberta@mscfleet.com)  
SAT-C : 463791225  
SAT-C : 463791226

## U.S. OIL TRADING, LLC

MARINE BUNKER  
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA WA 98401-2255 (253) 353-1651	VESSEL NAME <b>SANTA ROBERTA</b>	IMO# <b>9227326</b>	VESSEL AGENT: <b>NORTON LILLY</b>
	BARGE COMPANY: <b>OLYMPIC TUG &amp; BARGE</b>	BARGE NO.: <b>BETSY ARNTZ</b>	U.S. OIL S.A. NUMBER: <b>14-179</b>
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) <b>PCT</b>		

PRODUCT									
GRADE	DENSITY kg/m <sup>3</sup> @ 15C	API GRAVITY	FLASH FWAC F	POUR POINT DEGREES C	SULFUR W1%	BSW VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM
RMK 700	975	13.5	212 <sup>a</sup>	-6	2.767%	<0.05	696.00		

THIS FULL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY

PHYSICAL PROPERTY TEST RESULTS LISTED BY

SAMPLES DELIVERED TO BARGE BY

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE

## QUANTITY\*\*

	GRADE: RMK 700	GRADE: MGO	GRADE:
Total Gross Barrels Delivered By Barge	(18139.34)	0.00	0.00
Temp. and Grav. Conversion Factor	0.9614		
Total Net Barrels	-17439.16	0.00	0.00
Conversion Factor - Bbl/M Ton	0.15483		
Metric Tons Delivered	-2700.11	0.00	0.00
DATE AND TIME A T. PART AT LOADING TERMINAL	October 9, 2014 7:13	TIME STARTED PUMPING TO VESSEL October 9, 2014 9:03	DATE AND TIME FINISHED PUMPING TO VESSEL October 9, 2014 13:48

**CERTIFICATION OF EXPORT.** Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port.

**EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION:** The shipper/vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder, and that the shipper is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 62.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

**DISCLAIMERS:** No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

**MARITIME LIENS:** All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

**DELIVERY POINT:** Title to and the risk of loss of oil passes to customer on delivery of oil to vessel at the vessel's thrug.

## REMARKS:

## SURVEYOR SEAL NUMBERS

M-2212306 S-2212305 B-2212304  
R 2212317-2212302 T 2212301-2212321

\*\* ERRORS MADE BY THE BARGE-MAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT EXCHANGED TO VESSEL LISTED ABOVE  
A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE

SEAL # Marpol(36822494)Ship(36822385)Barge(36822873)

BARGE COMPANY REPRESENTATIVE

(BARGE CO REPRESENTATIVE)

9-Oct-14

(DATE)

THE TOTAL QUANTITY OF OIL DELIVERED TO VESSEL (SEE STATEMENT ABOVE)

SEAL #

SC MGO  
MV SANTA ROBERTA  
SC  
AUTHORIZED VESSEL SIGNATURE  
(DATE) 10/9/14

Date

CHIEF ENGINEER

HPL-USOT 00171

**From:** BM Vienna Express [bm.vie@fleet.hlag.com]  
**Sent:** Sunday, October 19, 2014 1:47 PM  
**To:** RQMT-SECTION3; Ship Management Fuel  
**Subject:** VIX HFO Bunker Delivery Receipt (v.31E)  
**Attachments:** dgd page 10007.PDF

Dear Ladies and Gentlemen,

Please find attached HFO Bunker Delivery Receipt, Tacoma, 18.10.2014 (v.31E).  
Ref. No. 029/4504073073

Many thanks and best regards  
Michal Bak / Master  
M.Sojda C/E

CMV Vienna Express, DGWF2  
Phone: +870 773233215,  
Fax: +870 783153893  
Mobile: +49 (0)172 4549923,  
e-mail: [bm.vie@fleet.hlag.com](mailto:bm.vie@fleet.hlag.com)

Hapag-Lloyd Aktiengesellschaft  
Ballindamm 25, D-20095 Hamburg, [www.hapag-lloyd.com](http://www.hapag-lloyd.com)

Vorsitzender des Aufsichtsrates: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber  
Vorstand: Rolf Habben Jansen (Vorsitzender), Anthony J. Firmin, Peter Ganz  
Sitz: Hamburg, Handelsregister: Amtsgericht Hamburg HRB 97937

Chairman of the Supervisory Board: Dipl.-Ing. Dr.-Ing. E.h. Jürgen Weber Executive Board:  
Rolf Habben Jansen (CEO), Anthony J. Firmin, Peter Ganz Registered Office: Hamburg, Company  
Register: Amtsgericht Hamburg HRB 97937



## U.S. OIL TRADING, LLC

MARINE BUNKER  
RECEIPT FOR DELIVERY TO VESSEL

TACOMA REFINERY P.O. BOX 2255 TACOMA, WA 98401-2255 (253) 383-1651	VESSEL NAME: <b>VIENNA EXPRESS</b>	IMO# <b>9450416</b>	VESSEL AGENT: <b>NORTON LILLY</b>
	BARGE COMPANY: <b>OLYMPIC TUG &amp; BARGE</b>	BARGE NO.: <b>BETSY ARNTZ</b>	U.S. OIL S.A. NUMBER: <b>14-185</b>
	DELIVERY LOCATION (INCLUDE TERMINAL OR DOCK NAME) <b>WUT</b>		

PRODUCT									
GRADE	DENSITY kg/m3 @ 15C	API GRAVITY	FLASH PMCC F	POUR POINT DEGREES C	SULFUR WT%	BS&W VOL%	VISCOSITY CST @ 50C	VANADIUM PPM	ALUMINUM PPM
RMK 700	979	13.0	212°	-6	2.749%	<0.25	687.00		

THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (b) AND REGULATION 18 (1) OF MARPOL ANNEX VI.

REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY

PHYSICAL PROPERTY TEST RESULTS LISTED BY

SAMPLES DELIVERED TO BARGE BY

THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE

## QUANTITY\*\*

GRADE: <b>RMK 700</b>		GRADE: <b>MGO</b>		GRADE:	
Total Gross Barrels Delivered By Barge	(18084.62)	0.00	0.00		
Temp and Grav. Conversion Factor	0.9649				
Total Net Barrels	-17449.35	0.00	0.00		
Conversion Factor - Bbls/ M. Ton	0.15536				
Metric Tons Delivered	-2710.93	0.00	0.00		
DATE AND TIME ALL FAST AT LOADING TERMINAL October 18, 2014 12:05		TIME STARTED PUMPING TO VESSEL October 18, 2014 13:05		DATE AND TIME FINISHED PUMPING TO VESSEL October 18, 2014 16:50	

**CERTIFICATION OF EXPORT.** Vessel certifies that it intends to use product delivered to barge at U.S. Oil's terminal for bunkers on a voyage leaving the U.S. Port

**EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REGULATION:** The shipper vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interstate or foreign commerce. The recipient certifies that the product purchased under this receipt is for use in connection with its business of operating as a private or common carrier by water in interstate or foreign commerce; that while the vessel is within the territorial boundaries of the State of Washington, it will not consume the product delivered hereunder; and that the sale is entitled to exemption from the retail sales and use tax of the State of Washington under the provisions of RCW 82.08.0261 and WAC 458-20-175, and exemption from Section 9.07 (d) of PSAPCA Regulation 1.

**DISCLAIMERS:** No disclaimer stamp of any type or form will be accepted on this bunker certificate, nor should any such stamp be applied, nor will it alter, change or waive U.S. Oil's Maritime Lien against the vessel or waive the vessel's ultimate responsibility and liability for the debt incurred through this transaction.

**MARITIME LIENS:** All disputes arising out of this transaction shall be interpreted and enforced in accordance with the general maritime law of the United States of America and all statutes related thereto.

**DELIVERY POINT:** Title to and the risk of loss of oil passes to customer on delivery of oil to vessel at the vessel's home port.

**Signed as receipt for volume and delivery-temperature only. Specifications subject to verification by analysis of vessel's retained sample.**

## REMARKS:

Ref. No. 028/4504073073

\*\* ERRORS MADE BY THE BARGE MAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COPY ONLY.

PRODUCT DISCHARGED TO VESSEL LISTED ABOVE  
A REPRESENTATIVE SAMPLE HAS BEEN DELIVERED TO THE VESSEL REPRESENTATIVE.

SEAL #: Ship (36833576) Barge (36833753) Marpol (36833724)

BARGE COMPANY REPRESENTATIVE. \* By *[Signature]* 18-Oct-14  
(BARGE CO. REPRESENTATIVE) (DATE)

THE FOREGOING RECEIVED ON BOARD VESSEL (SEE STATEMENT)

SEAL #: **MGO**

*[Signature]* CIE  
(AUTHORIZED VESSEL OFFICIAL) (TITLE)  
18.10.2014

**Hapag-Lloyd**

Ship Management  
gez. Bak

